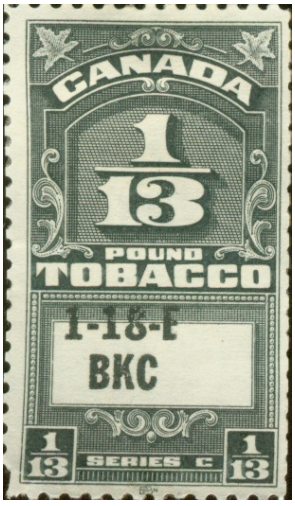
--- 1/13th Pound - Tuckett Tobacco, Hamilton ---

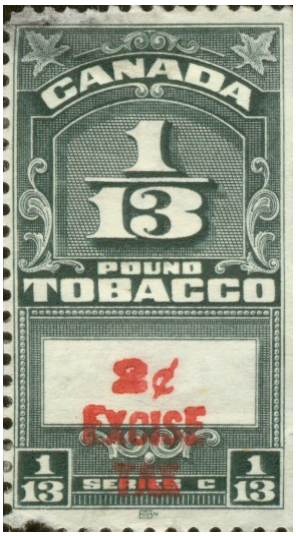
As indicated by its hidden letters (E-C) the 1/13th pound stamp was one of the original pouch tobacco stamps from the 1935 era. To date, the first appearance in the "Tuckett Tobacco" collection occurs under the Budget of June 1940 which increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound.



RN-12 - 1/13th pound, perforated 11, coded **1-18-E / BKC** by "Tuckett Tobacco", Hamilton, in August 1940

[RN-12]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	**BKC**	---	**BKD**	---	---
1941	---	---	---	---	**BLB**	**CLB**	**ALC**	---	---	**ALD**	---	---
1942	**AMA**	---	---	---	**BMB**	---	---	---	---	---	---	---

When the Budget of June 1942, while maintaining the *excise duty* unchanged, imposed an added excise tax of 1¢ per ounce (or fraction thereof) "Tuckett Tobacco" surcharged their *on-hand* sheets of RN-12 with their tall E's 3 mm. three-line red Gothic **2¢ / EXCISE TAX** as **RN-112**. The doubled surcharge lists as **RN-112a**.



RN-112 - **2¢ / EXCISE TAX** on RN-12, surcharged by "Tuckett Tobacco", Hamilton for the June 1942 Budget

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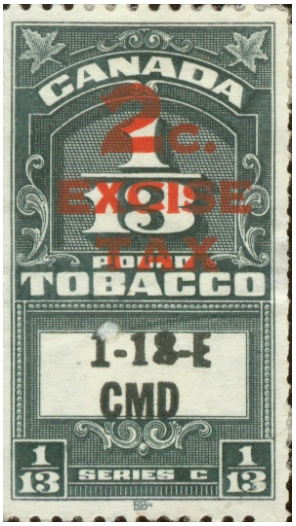
For general distribution under the June 1942 Budget, BABN surcharged RN-12 with their 6 and 3 mm. three line red Gothic **2c. / EXCISE / TAX** as **RN-134**. Tuckett Tobacco either ceased code dating their production for the second part of the 1942 season, or they were not producing pouch tobacco, since dated stamps do not exist from the tabling of the June 1942 Budget until December 1942, when they appear as **1-18-E / CMD** and as **1-18-E / CMD**. Since use of the black ink continues in 1943, it seems that there was no fiscal reason for the change. A war was in progress, and they simply ran out of red ink.



RN-134 - **2c. / EXCISE TAX** on RN-12, surcharged by BABN for the June 1942 Budget, coded by **1-18-E / CMD** and **1-18-E / CMD** by "Tuckett Tobacco", Hamilton in December 1942

[RN-134]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof), "Tuckett Tobacco" one-time re-surcharged their *on-hand* sheets of RN-134 with a 6 mm. light blue killer Gothic **4¢** and **1-18-E / COA** as the company provisional **RN-174**. Initially, stamps already date coded *pre-Budget* with **1-18-E / COA** were simply *hand-stamped* with a sloppy 7 mm. light blue **4¢** - **WANTED!**

RN-174 - **4¢** and **1-18-E / COA** on RN-134, re-surcharged by "Tuckett Tobacco" in March 1943

Under the Budget of March 3rd 1943 BABN re-surcharged sheets of RN-134 with their 7 mm dark blue Gothic **4c.** as **RN-195**.

RN-195 - **4c.** on RN-134, re-surcharged by BABN under the March 1943 Budget,
date coded **1-18-E / COA** by "Tuckett Tobacco', Hamilton, in March 1943

Apparently this was the *end-of-use* for the 1/13th pound stamp, as BABN *did not* make their usual three line red Gothic **4C. / EXCISE / TAX** for the Budget of March 1943, since legislation subsequent to the Budget forbade the manufacture of packages smaller than 1/12th pound for the duration of the war.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-18E \ 1-13th pound],
In MS Word 2007 and Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 25th 2013, JBH